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JEREMY M. HUGHES, Ph.D.  
INTERIM SUPERINTENDENT  
OF PUBLIC INSTRUCTION

**MEMORANDUM**

**DATE:** April 15, 2005  
**TO:** Intermediate School District Superintendents  
**FROM:** Jeremy M. Hughes  
**SUBJECT:** Financial and Single Audits for 2004-2005

The Department is pleased to provide you with an *Accounting & Auditing Alert* and notify you that the revised *Michigan School Auditing Manual* is available on our web site at: [www.michigan.gov/mde](http://www.michigan.gov/mde). The manual has been reviewed by our program offices and a referent group of certified public accountants and school district personnel. **Please provide a copy of this letter and the *Accounting & Auditing Alert* to your constituent districts and public school academies.**

Any questions you may have on single audits or the *Michigan School Auditing Manual* may be directed to Roxanne Nicholas at (517) 373-4591. Questions regarding Financial Information Database (FID) Reports and other financial matters should be directed to Glenda Rader at (517) 335.0524.

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